

# PERSONAL CHOICE ACCOUNT

Flexible Benefits Administration

In all cases the child being cared for must be under the age of 13 and the care must enable the employee (and their spouse if applicable) to be gainfully employed, look for employment or go to school full time. The presence of an expense on this list does not constitute guarantee of reimbursement to the member. This list is not legally binding.

	Yes	No	Maybe	Notes
After School Care	x			
Assisted Living				See <b>Elder Care</b>
Au Pair	x			
Babysitter (inside or outside the participants home)	x			Babysitter must be over age 19; cannot be the employee's child, step child, foster child or one for whom the employee or their spouse can claim a deduction on IRS Form 1040; cannot be the employees spouse; or the child's parent.
Before School Care	x			
Boarding School		x		Generally, will not qualify
Camp				See <b>Day Camp</b> or <b>Overnight Camp</b>
Clothing		x		
Custodial Care				See <b>Elder Care</b>

	Yes	No	Maybe	Notes
Day Camp	x			Day camp in lieu of daycare would be eligible. Fees for equipment related to the daycamp would not be eligible. Also see <b>Overnight Camp</b> .
Elder Care			x	Will only qualify if (1) such expenses are not attributable to medical care (2) the elderly person is a qualified individual; and (3) in the case of services provide outside of the employees home the person still regularly spends at least eight hours per day in the employee's household. Elder day care will often qualify, however nursing home or long term care will not.
Extended Day Care	x			
Food		x		Won't qualify if charged seperately from the dependent care expense. If such expense is part of the normal daycare charge and is incidental or inseperable, then it would qualify.
Housecleaning Services / Housekeeper		x		Won't qualify when housecleaning services have no component of child care as part of the duties.

	Yes	No	Maybe	Notes
Kindergarten		x		Does not qualify (whether half or full day, private or public, state mandated or voluntary)
Late Fees			x	May be eligible when the fee is for late pick-up since the payment still relates directly to child care. Would not be eligible when related to the late payment of a child-care bill.
Nanny	x			For the portion that is directly related to child care.
Nursery School	x			
Nursing Home		x		See <b>Elder Care</b>
Overnight Camp		x		
Pre-school	x			
Pre-Paid Fees			x	Fees for child care (deposits, registration) cannot be paid until the care has actually been provided
Sick-Child Facility	x			Will qualify when it enables an employee to go to work when the child is ill because the primary purpose is still child care
Summer Day Camp	x			See <b>Day Camp</b>

	Yes	No	Maybe	Notes
Summer School		x		Generally not qualified because it's related to education and not child care
Transportation Expenses	x			Will qualify if the expense is for transportation of the child to or from a place where care is provided and the transportation is furnished by the dependent care provider
Tuition Expenses		x		
Tutoring Programs		x		